

APPENDIX TO PART 73—CODE OF ETHICS  
FOR GOVERNMENT SERVICE

Any person in Government service should:  
Put loyalty to the highest moral principles  
and to country above loyalty to persons,  
party, or Government department.

Uphold the Constitution, laws, and regula-  
tions of the United States and of all govern-  
ments therein and never be a party to their  
evasion.

Give a full day's labor for a full day's pay;  
giving earnest effort and best thought to the  
performance of duties.

Seek to find and employ more efficient and  
economical ways of getting tasks accom-  
plished.

Never discriminate unfairly by the dis-  
pensing of special favors or privileges to any-  
one, whether for remuneration or not; and  
never accept, for himself or herself or for  
family members, favors or benefits under cir-  
cumstances which might be construed by  
reasonable persons as influencing the per-  
formance of governmental duties.

Make no private promises of any kind  
binding upon the duties of office, since a  
Government employee has no private word  
which can be binding on public duty.

Engage in no business with the Govern-  
ment, either directly or indirectly, which is  
inconsistent with the conscientious perform-  
ance of governmental duties.

Never use any information gained con-  
fidentially in the performance of govern-  
mental duties as a means of making private  
profit.

Expose corruption wherever discovered.

Uphold these principles, ever conscious  
that public office is a public trust.

(This Code of Ethics was unanimously passed  
by the United States Congress on June 27,  
1980, and signed into law as Public Law 96-303  
by the President on July 3, 1980.)

**PART 74—ADMINISTRATION OF  
GRANTS AND AGREEMENTS WITH  
INSTITUTIONS OF HIGHER EDU-  
CATION, HOSPITALS, AND OTHER  
NON-PROFIT ORGANIZATIONS****Subpart A—General**

Sec.

- 74.1 Purpose.
- 74.2 Definitions.
- 74.3 Effect on other issuances.
- 74.4 Deviations.
- 74.5 Subawards.

**Subpart B—Pre-Award Requirements**

- 74.10 Purpose.
- 74.11 Pre-award policies.

- 74.12 Forms for applying for Federal assist-  
ance.
- 74.13 Debarment and suspension.
- 74.14 Special award conditions.
- 74.15 Metric system of measurement.
- 74.16 Resource Conservation and Recovery  
Act.
- 74.17 Certifications and representations.

**Subpart C—Post-Award Requirements**

## FINANCIAL AND PROGRAM MANAGEMENT

- 74.20 Purpose of financial and program man-  
agement.
- 74.21 Standards for financial management  
systems.
- 74.22 Payment.
- 74.23 Cost sharing or matching.
- 74.24 Program income.
- 74.25 Revision of budget and program plans.
- 74.26 Non-Federal audits.
- 74.27 Allowable costs.
- 74.28 Period of availability of funds.

## PROPERTY STANDARDS

- 74.30 Purpose of property standards.
- 74.31 Insurance coverage.
- 74.32 Real property.
- 74.33 Federally-owned and exempt property.
- 74.34 Equipment.
- 74.35 Supplies and other expendable prop-  
erty.
- 74.36 Intangible property.
- 74.37 Property trust relationship.

## PROCUREMENT STANDARDS

- 74.40 Purpose of procurement standards.
- 74.41 Recipient responsibilities.
- 74.42 Codes of conduct.
- 74.43 Competition.
- 74.44 Procurement procedures.
- 74.45 Cost and price analysis.
- 74.46 Procurement records.
- 74.47 Contract administration.
- 74.48 Contract provisions.

## REPORTS AND RECORDS

- 74.50 Purpose of reports and records.
- 74.51 Monitoring and reporting program  
performance.
- 74.52 Financial reporting.
- 74.53 Retention and access requirements for  
records.

## TERMINATION AND ENFORCEMENT

- 74.60 Purpose of termination and enforce-  
ment.
- 74.61 Termination.
- 74.62 Enforcement.

**Subpart D—After-the-Award Requirements**

- 74.70 Purpose.
- 74.71 Closeout procedures.
- 74.72 Subsequent adjustments and con-  
tinuing responsibilities.

## § 74.1

74.73 Collection of amounts due.

APPENDIX A TO PART 74—CONTRACT PROVISIONS

AUTHORITY: 20 U.S.C. 1221e-3 and 3474; OMB Circular A-110, unless otherwise noted.

SOURCE: 59 FR 34724, July 6, 1994, unless otherwise noted.

### Subpart A—General

#### § 74.1 Purpose.

(a) This part establishes uniform administrative requirements for Federal grants and agreements awarded to institutions of higher education, hospitals, and other non-profit organizations.

(b) The Secretary does not impose additional or inconsistent requirements, except as provided in §§ 74.4 and 74.14 or unless specifically required by Federal statute or executive order.

(c) This part applies to all recipients other than State and local governments and Indian tribal organizations. Uniform requirements for State and local governments and tribal organizations are in 34 CFR Part 80—Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

(d) Non-profit organizations that implement Federal programs for the States are also subject to State requirements.

(Authority: 20 U.S.C. 1221e-3, 3474; OMB Circular A-110)

#### § 74.2 Definitions.

The following definitions apply to this part:

*Accrued expenditures* means the charges incurred by the recipient during a given period requiring the provision of funds for—

(1) Goods and other tangible property received;

(2) Services performed by employees, contractors, subrecipients, and other payees; and

(3) Other amounts becoming owed under programs for which no current services or performance is required.

*Accrued income* means the sum of—

(1) Earnings during a given period from—

(i) Services performed by the recipient; and

(ii) Goods and other tangible property delivered to purchasers; and

(2) Amounts becoming owed to the recipient for which no current services or performance is required by the recipient.

*Acquisition cost of equipment* means the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.

*Advance* means a payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

*Award* means financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property, in lieu of money, by the Federal Government to an eligible recipient. The term does not include—

(1) Technical assistance, which provides services instead of money;

(2) Other assistance in the form of loans, loan guarantees, interest subsidies, or insurance;

(3) Direct payments of any kind to individuals; and

(4) Contracts which are required to be entered into and administered under procurement laws and regulations.

*Cash contributions* means the recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.

*Closeout* means the process by which the Secretary determines that all applicable administrative actions and all required work of the award have been completed by the recipient and Department of Education (ED).

*Contract* means a procurement contract under an award or subaward, and a procurement subcontract under a recipient's or subrecipient's contract.

## 34 CFR Subtitle A (7-1-05 Edition)